

***Caution:* DRAFT FORM**

This is an advance draft. It is subject to change before it is officially released in November 2006.

# 1NPR

Nonresident & part-year resident

Wisconsin  
income tax

2006

For the year Jan. 1-Dec. 31, 2006,

or other tax year

beginning: \_\_\_\_\_, 2006

ending: \_\_\_\_\_, 20\_\_\_\_.

Check box  
if this is an  
amended  
return ☐

Your social security number

Spouse's social security number

Your legal last name

Legal first name

M.I.

If a joint return, spouse's legal last name

Spouse's legal first name

M.I.

Home address (number and street)

City or post office

State

Zip code

## State election campaign fund

If you want \$1 to go to the State Election Campaign Fund, check box(es). ☐ You ☐ Your spouse

Checking the box(es) will not change your tax or refund.

## Tax district

Check proper box and fill in name of Wisconsin city, village, or town, and the county in which you lived at the end of 2006 or before leaving Wisconsin (nonresidents leave blank). ☐ City ☐ Village ☐ Town

Fill in name of city, village, or town ☐

County of ☐

School district Fill in your school district number (see page 35) ☐

## Filing status

☐ Single

☐ Married filing joint return (even if only one had income)

☐ Married filing separate return.

Fill in spouse's SSN above. \_\_\_\_\_

☐ Head of household (with qualifying person) (see page 6).

Also, check here if married. ☐

Special  
Conditions ☐

Fill in spouse's full name here ▼

## Resident status Check the box(es) that applies

☐ Full-year resident of Wisconsin

☐ Nonresident of Wisconsin; Resident of \_\_\_\_\_ (state)

☐ Part-year resident of Wisconsin from \_\_\_\_\_ / \_\_\_\_\_ to \_\_\_\_\_ / \_\_\_\_\_ (month/day)

**NOTE** If you changed your legal residence from Wisconsin to another state during 2006, complete the residence questionnaire on page 43.



## Income

A. Federal column

B. Wisconsin column

1 Wages, salaries, tips, etc. (see page 8) . . . . .	<input type="checkbox"/> 1	.00	.00
2 Taxable interest (see page 9) . . . . .	<input type="checkbox"/> 2	.00	.00
3 Ordinary dividends (see page 9) . . . . .	<input type="checkbox"/> 3	.00	.00
4 Taxable refunds, credits, or offsets of state and local income taxes (from federal Form 1040, line 10) . . . . .	<input type="checkbox"/> 4	.00	Not taxable
5 Alimony received (from federal Form 1040, line 11) . . . . .	<input type="checkbox"/> 5	.00	.00
6 Business income or (loss) (from federal Form 1040, line 12) . . . . .	<input type="checkbox"/> 6	.00	.00
7 Capital gain or (loss) (see page 10) . . . . .	<input type="checkbox"/> 7	.00	.00
8 Other gains or (losses) (from federal Form 1040, line 14) . . . . .	<input type="checkbox"/> 8	.00	.00
9 IRA distributions (see page 10) . . . . .	<input type="checkbox"/> 9	.00	.00
10 Pensions and annuities (see page 10) . . . . .	<input type="checkbox"/> 10	.00	.00
11 Rental real estate, royalties, partnerships, S corporations, trusts, etc. (from federal Form 1040, line 17) . . . . .	<input type="checkbox"/> 11	.00	.00
12 Farm income or (loss) (from federal Form 1040, line 18) . . . . .	<input type="checkbox"/> 12	.00	.00
13 Unemployment compensation (see page 12) . . . . .	<input type="checkbox"/> 13	.00	.00
14 Social security benefits (see page 13) . . . . .	<input type="checkbox"/> 14	.00	.00
15 Other income (see pages 13-18) . . . . .	<input type="checkbox"/> 15	.00	.00
16 Add lines 1 through 15 . . . . .	<input type="checkbox"/> 16	.00	.00

DO NOT STAPLE

PAPER CLIP withholding statements here

PAPER CLIP check or money order here

Adjustments to Income		A. Federal column	B. Wisconsin column
17 Archer MSA deduction (see page 18) . . . . .	17	.00	.00
18 Certain business expenses of reservists, performing artists, and fee-basis government officials (see page 18) . . . . .	18	.00	.00
19 Health savings account deduction (see page 18) . . . . .	19	Not deductible for Wisconsin	
20 Moving expenses (see page 18) . . . . .	20	.00	.00
21 One-half of self-employment tax (from federal Form 1040, line 27) . . . . .	21	.00	.00
22 Self-employed SEP, SIMPLE, and qualified plans (see page 19) . . . . .	22	.00	.00
23 Self-employed health insurance deduction (see page 19) . . . . .	23	.00	.00
24 Penalty on early withdrawal of savings (from federal Form 1040, line 30) . . . . .	24	.00	.00
25 Alimony paid (from federal Form 1040, line 31a) . . . . .	25	.00	.00
26 IRA deduction (see page 19) . . . . .	26	.00	.00
27 Student loan interest deduction (see page 19) . . . . .	27	.00	.00
28 Jury duty pay you gave to your employer (see page 19) . . . . .	28	.00	.00
29 Domestic production activities deduction (see page 19) . . . . .	29	.00	.00
30 Other adjustments included in federal Form 1040, line 36 (list type and amount) . . . . .	30	.00	.00
31 Total adjustments to income. Add lines 17 through 30 . . . . .	31	.00	.00
<b>Adjusted Gross Income</b>			
32 Wisconsin income. Subtract line 31, column B from line 16, column B . . . . .	32		.00
33 Federal income. Subtract line 31, column A from line 16, column A . . . . .	33	.00	
34 Divide line 32 by line 33. Carry the decimal to four places. If amount on line 32 is more than amount on line 33, fill in 1.00. (See page 20) . . . . .	34		

**Tax Computation**

35 Fill in the <b>larger</b> of Wisconsin income from line 32, column B or federal income from line 33, column A. <b>But</b> , if Wisconsin income from line 32 is zero or less, fill in 0 (zero) . . . . .	35	.00
36a If you (or your spouse) can be claimed as a dependent on anyone else's return, check this box and see the "Exception" in the instructions for line 36c on page 20 . . . . .	36a	<input type="checkbox"/>
36b Aliens (see page 20 to determine if you must check this box) . . . . .	36b	<input type="checkbox"/>
36c Find the standard deduction for amount on line 33 using table on page 34 . . . . .	36c	.00
37 Subtract line 36c from line 35. If line 36c is more than line 35, fill in 0 (zero) . . . . .	37	.00
38a Deduction for exemptions (from line 6 of Exemption Worksheet, page 21) . . . . .	38a	.00
38b Fill in number of dependents (do not count yourself or your spouse) . . . . .	38b	
38c If you (or your spouse if filing jointly) were age 65 or over, check here . . . . .	38c	<input type="checkbox"/> You <input type="checkbox"/> Spouse
39 Subtract line 38a from line 37. If line 38a is more than line 37, fill in 0 (zero) . . . . .	39	.00
40 Tax (see table on page 36) . . . . .	40	.00
41 Itemized deduction credit. Complete Schedule 1 (page 4, Form 1NPR) . . . . .	41	.00
42 School property tax credit (Part-year and full-year residents only)		
a Rent paid in 2006—heat included . . . . .	.00	Find credit from table page 22 . . . . .
Rent paid in 2006—heat not included . . . . .	.00	
b Property taxes paid on home in 2006 . . . . .	.00	Find credit from table page 23 . . . . .
43 Add credits on lines 41, 42a, and 42b . . . . .	43	.00
44 Subtract line 43 from line 40. If line 43 is more than line 40, fill in 0 (zero) . . . . .	44	.00
45 Fill in ratio from line 34 . . . . .	45	X .
46 Multiply line 44 by ratio on line 45 . . . . .	46	.00



Name(s) shown on Form 1NPR		Your social security number     	
----------------------------	--	--	--

  

47 Fill in amount from line 46 .....	47	.00
48 Armed forces member credit (Full-year Wisconsin residents only) .....	48	.00
49 Historic rehabilitation credits .....	49	.00
50 Working families tax credit (Full-year Wisconsin residents only) .....	50	.00
51 Add lines 48, 49, and 50 .....	51	.00
52 Subtract line 51 from line 47. If line 51 is more than line 47, fill in 0 (zero) .....	52	.00
53 Alternative minimum tax. Enclose Schedule MT .....	53	.00
54 Add lines 52 and 53 .....	54	.00
55 Married couple credit. Complete Schedule 2 (page 4, Form 1NPR) .....	55	.00
56 Other credits		
a Schedule MS .....	.00	
b Schedule DI .....	.00	
c Schedule DC .....	.00	
d Schedule TC .....	.00	
e Sch. VC (Part I) .....	.00	
f Sch. VC (Part II) .....	.00	
g Sch. OS .....	.00	
h Total (add lines a through g) .....	56h	.00
57 Add lines 55 and 56h .....	57	.00
58 Subtract line 57 from line 54. If line 57 is more than line 54, fill in 0 (zero). This is your net tax ..	58	.00
59 Recycling surcharge. Enclose Schedule RS .....	59	.00
60 Sales and use tax due on out-of-state purchases (see page 25) .....	60	.00
61 Donations (decreases refund or increases amount owed)		
• Endangered resources  a .....	.00	
• Packers football stadium  b .....	.00	
• Breast cancer research  c .....	.00	
• Veterans trust fund  d .....	.00	
• Multiple sclerosis  e .....	.00	
• Firefighters memorial  f .....	.00	
• Prostate cancer research  g .....	.00	
Total (add lines a through g) .....	→ 61h	.00
62 Penalties on IRAs, other retirement plans, MSAs, etc. (see page 26) ▶ .....	.00	x .33 = 62 .00
63 Credit repayments and other penalties (see page 26) .....	63	.00
64 Add lines 58 through 63 .....	64	.00

  

### Payments and Credits

65 Wisconsin income tax withheld. Enclose readable withholding statements	65	.00
66 2006 Wisconsin estimated tax paid and amount applied from 2005 return ..	66	.00
67 Earned income credit. (Full-year Wisconsin residents only)		
Number of qualifying children ▶ <input style="width: 50px;" type="text"/>		
Federal credit .....	.00	x ____ % = 67 .00
68 Farmland preservation credit. (Full-year Wisconsin residents only) .....	68	.00
69 Repayment credit .....	69	.00
70 Homestead credit. (Full-year Wisconsin residents only) .....	70	.00
71 Farmland tax relief credit (Full-year Wisconsin residents only)		
Fill in property taxes on farmland .....	.00	x .23 = 71 .00
72 Eligible veterans and surviving spouses property tax credit .....	72	.00
73 Add lines 65 through 72 .....	73	.00

**Refund or Amount You Owe**

**74** If line 73 is more than line 64, subtract line 64 from line 73 . . . This is the **AMOUNT YOU OVERPAID** **74** .00

**75** Amount of line 74 you want **REFUNDED TO YOU** . . . . . **75** .00

**76** Amount of line 74 to be **APPLIED TO YOUR 2007 ESTIMATED TAX** . . . **76** .00

**77** If line 73 is less than line 64, subtract line 73 from line 64 . . . . This is the **AMOUNT YOU OWE** **77** .00

**78** Underpayment interest. Also include on line 77 . . . . . **78** .00

**Third  
Party  
Designee**

Do you want to allow another person to discuss this return with the department (see page 31)?

☐ **Yes** Complete the following.☐ **No**Designee's  
name ▶Phone  
no. ▶ ( )Personal  
identification  
number (PIN) ▶

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

**Sign  
here** ▶

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

Date

Mail your return to: Wisconsin Department of Revenue  
(if tax is due)PO Box 268  
Madison WI 53790-0001

(if refund or no tax due)

PO Box 59

Madison WI 53785-0001

For Department Use Only

R	T	MAN	D	A	C		

**Schedule 1 – Wisconsin Itemized Deduction Credit** (see line 41 instructions)

1. Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions . . . **1** .

2. Interest paid from line 14, federal Schedule A. See instructions for exceptions . . . . . **2** .

3. Gifts to charity from line 18, federal Schedule A. See instructions for exceptions . . . . . **3** .

4. Add lines 1 through 3 . . . . . **4** .

5a. Wisconsin standard deduction from Form 1NPR, line 36c . . . . . **5a** .00

5b. Ratio from Form 1NPR, line 34 . . . . . **5b** **x** .

5c. Multiply line 5a by ratio on line 5b. Fill in the result on line 5c . . . . . **5c** .

6. Subtract line 5c from line 4. If line 5c is more than line 4, fill in 0 (zero) . . . . . **6** .

7. Rate of credit is .05 (5%) . . . . . **7** **x .05**

8. Multiply line 6 by line 7. Fill in here and on line 41 of Form 1NPR . . . . . **8** .00

**Schedule 2 – Married Couple Credit**

May be claimed only when both spouses have earned income taxable by Wisconsin.

	(A) YOURSELF	(B) YOUR SPOUSE
1. Wages, salaries, tips, etc., included in column B of line 1 on Form 1NPR. Do not include deferred compensation (even though reported on a W-2) or taxable scholarships or fellowships not reported on a W-2 . . . . . <b>1</b>	.00	.00
2. Net profit or loss from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self- employment or earned income included in column B on Form 1NPR . . . . . <b>2</b>	.00	.00
3. Combine lines 1 and 2. This is your total Wisconsin earned income . . . . . <b>3</b>	.00	.00
4. Add amounts on Form 1NPR, lines 18, 22, 26, and 30, column B. Fill in the total of these adjustments that apply to your or your spouse's income . . <b>4</b>	.00	.00
5. Subtract line 4 from line 3. This is your qualified earned income . . . . . <b>5</b>	.00	.00
6. Compare the amount in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000 . . . . . <b>6</b>	.00	.00
7. Rate of credit is .03 (3%) . . . . . <b>7</b>	<b>x .03</b>	
8. Multiply line 6 by line 7. Round the result and fill in here and on line 55 of Form 1NPR. Do not fill in more than \$480 . . . . . <b>8</b>	.00	.00

